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that the drop from \$1.05 to \$1 doesn't take place in the Revenue Committee bill; therefore, we are losing that property tax reduction in favor of other property tax reductions in the bill.

SENATOR CUDABACK: Time, Senator Beutler. Further discussion? Senators wishing to address the motion to bracket: Senator Janssen, Senator Thompson, Senator Landis, Senator Kruse, Senator Redfield, Senator Don Pederson. Senator Janssen.

SENATOR JANSSEN: Thank you, Senator Cudaback, members of the Legislature. I stand to oppose the bracket motion. Revenue Committee has worked very hard and very long, as has the Appropriations Committee, sorting things out. I believe that the portion that we're on right now on the Revenue Committee's package, I don't believe I've ever had any legislation that I have received more phone calls and had disgusted property owners, contractors, you name it. I mean, they would come right into my place of business and tell me, oh, what in the world have you done; we don't understand this; where do we charge sales tax and where do we not charge sales tax? So over the last couple of years that has been a thorn in a lot of people's side. I believe that the way we have put this together, especially under this portion, is a reasonable approach. I was in favor, as the bill originally was intended to do, was to take it all away, but as Senator Landis had explained to you, it will come off of a single or double-occupied residence. It will stay on commercial property. Although that has been, even with the sales tax on construction the way it has been, on commercial property it has either raised the valuation of that property to the point where they're paying more tax that way, or on deducting the portion of the remodeling from their income tax, or putting it on their depreciation schedule and depreciating it out. And I know the argument on the other side of the fence with farm machinery and so on, you could argue it that way also. And we're talking about a reduction in revenue. Yes, we are. Let's go back and talk about the enhancement of revenue that this sales tax on construction labor has brought to us. When we fall upon hard times, we think of all kinds of ideas where we can enhance our revenue, so it's a double-edged sword, Senator Beutler, and I understand your concerns. Appropriations Committee worked very hard, but so has the Revenue Committee.